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December 1, 2017

VIA E-FILE

Jocelyn D. Boyd, Esquire
Chief Clerk and Administrator
South Carolina Public Service Commission
101 Executive Center Drive
Columbia, SC 29210

RE: Application of Synergy Utilities, LP for Adjustment of Rates and Charges
and Modifications to Certain Terms and Conditions for the Provision of Sewer Service
Docket No. 2017-28-S

Dear Ms. Boyd:

Enclosed please find for filing the Application with Exhibits in connection with the above-referenced matter. By copy of this correspondence, I am also notifying the Office of Regulatory Staff.

If you have any questions, or if I may provide you with any additional information, please do not hesitate to contact me.

Sincerely,

ELLIOTT & ELLIOTT, P.A.



Scott Elliott

SE/mlw

cc: Jeffrey M. Nelson, Esquire (w/encl.)

BEFORE
THE PUBLIC SERVICE COMMISSION OF
SOUTH CAROLINA
DOCKET NO. 2017-28-S

IN RE: Application of Synergy Utilities, LP)	
for Adjustment of Rates and Charges)	
and Modifications to Certain Terms)	APPLICATION
and Conditions for the Provision of Sewer)	
Service)	

Synergy Utilities, LP, (“Synergy”, “Applicant” or “Company”) would respectfully show unto, and request of, the South Carolina Public Service Commission (“Commission”) as follows:

BACKGROUND

- 1) Applicant is a limited partnership organized and existing under the laws of the State of South Carolina and authorized to do business in the State of South Carolina.
- 2) Applicant is a public utility, as defined by S.C. Code Ann. §58-5-10(4), providing sewer service to the public for compensation in certain areas of South Carolina.
- 3) All communications or inquiries regarding this Applicant should be directed as set forth below:

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**REQUEST FOR RATE RELIEF AND APPROVAL OF
RATE SCHEDULE MODIFICATIONS**

4) Synergy was formed as a result of the merger of assets of Midlands Utility, Inc. ("Midlands") and Development Service, Incorporated. ("DSI"). By Commission Order No. 2017-49 in Docket No. 2016-348-S, Synergy was granted a Certificate of Public Convenience and Necessity to operate as a public utility. However the rates for Synergy's Midlands customers and DSI customers were not affected by Order No. 2017-49.

5) In this Application, Synergy Utilities, LP proposes to maintain separate rate schedules for its DSI and Midlands customers. Synergy has established Service Territory 1 for the former customers of DSI and Service Territory 2 for the former customers of Midlands. The current rate schedule for Midlands approved by Order No. 2005-168 and Order No. 2006-663 is on file with this Commission. The current rate schedule for DSI approved by Order No. 2015-460 is on file with this Commission.

6) Pursuant to S.C. Code Ann. §58-5-240 and 10 S.C. Code Ann. Regulation 103-512.4.A, Applicant requests that the Commission approve the monthly sewer service charges set forth in the rate schedules attached hereto and incorporated herein by this reference as Exhibit A. The Company also requests approval of any and all fees and charges contained in these schedules.

7) In addition, the Applicant proposes to consolidate the sewer service terms and conditions and non-recurring charges to apply to both Service Territory 1 and Service Territory 2 customers. In other cases, Applicant proposes to establish terms and conditions of service and increase non-recurring charges. In particular, the Applicant proposes:

a) to establish sewer service connection and plant capacity fee based upon a charge of \$500.00 per Single Family Equivalent ("SFE"). The cost of the fee requested is calculated as follows:

The Utility's guidelines for Unit Contributory Loadings for Domestic Wastewater Treatment Facilities are incorporated herein by reference. To determine tap fees the following formula is used if the customer's Bio-Chemical Oxygen Demand (BOD) factor is greater than the BOD factor for a resident:

$$\frac{\text{Total Volume (gpd)}}{300 \text{ (gpd)}} \times \frac{\text{Unit BOD of Customer/100gal}}{0.17 \text{ lbs.}} \times \$500.00$$

If the customer's BOD factor is less than the BOD factor of an equal volume of residential waste, the following formula should be used:

$$\frac{\text{Total Volume (gpd)}}{300 \text{ (gpd)}} \times \$500.00$$

The minimum service connection fee for new customers shall be \$500.00.

b) to establish a reconnection charge in cases where service has been disconnected for any reason set forth in Commission Rule R.103-532.4.

c) to establish a tampering charge for the event where the Applicant's equipment pipes and other facilities have been damaged or tampered with by a customer.

d) to increase the delinquent notification fee.

e) to establish a customer initiation fee.

f) to conform the return check fee to the maximum permitted S.C. Code Ann Section 34-11-70.

g) to establish a service fee for non-routine, non-emergency service performed for the customer on the customer's side of the connection.

h) to establish a provision for control of fats, oil and grease.

SUPPORTING DOCUMENTATION

The Applicant proposes a test year of July 1, 2016 to June 30, 2017 and has prepared certain financial statements relating to that time period in support of the Application, which statements are attached hereto and incorporated herein by this reference as Exhibit "B".

These financial statements include the following:

- a) Balance sheet (Schedule A)
 - b) Current and pro forma income and expense statements (Schedule B)
 - c) Schedule of billed revenue at current and proposed rates, effect of proposed rates and sewer assumption analysis (Schedule C)
 - d) Schedule of fixed assets and depreciation (Schedule D)
 - e) Schedule of present and projected customers. (Schedule E)
 - f) Proposed revenues (Schedule F)
 - g) Schedule of proposed rates (Schedule G)
- 8) Attached hereto and incorporated herein by this reference as Exhibit "C" is the most recent approval letter from the South Carolina Department of Health and Environmental Control ("DHEC").
- 9) Attached hereto and incorporated herein by this reference as Exhibit "D" is the Company's current customer bill form.
- 10) Attached hereto and incorporated herein by this reference as Exhibit "E" is evidence of the Company's most recent Gross Receipts Tax filing.

11) Attached hereto and incorporated herein by this reference as Exhibit "F" are Non-Recurring Charges Calculations.

12) The Company's Annual Report for the last period is on file with this Commission.

13) There is on file with this Commission a performance bond given to satisfy the requirements of S.C. Code Ann. § 58-5-720.

14) A map depicting Applicant's current service area is on file with the Commission.

15) The financial statements, the other documents submitted herewith, and the references to documents on file with the Commission are offered to comply with Commission Rule R. 103-512.4 and to provide information useful to the Commission in considering the reasonableness of the proposed rate schedule.

NEED AND JUSTIFICATION FOR RATE RELIEF

16) Applicant submits that the proposed rate increase is necessary in order that it may provide reasonable and adequate service to its customers, cover its expenses, be permitted an opportunity to earn a reasonable return on its investment, and attract capital for future improvements. The proposed rates are also necessary to allow the Applicant to comply with the standards and regulations set by DHEC and other environmental regulatory authorities, to preserve the financial integrity of Applicant, promote continued investment in and maintenance of its facilities, and thereby permit Applicant to continue providing reliable and high quality sewer services.

REQUEST FOR OPERATING MARGIN TREATMENT

17) Applicant requests the Commission continue to set its rates according to the operating margin method in this proceeding.

WHEREFORE, having fully set forth its Application, Synergy Utilities, LP respectfully requests that the Commission approve the rates, charges, terms and conditions proposed and grant to Applicant such other and further relief as the Commission may deem just and proper.

Respectfully submitted,



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Attorneys for Applicant Synergy Utilities, LP

Columbia, South Carolina
December 1, 2017

EXHIBIT A

Tariff

**Schedule of Proposed Rates and Charges
For Service Territory 1
(formerly Development Services, Inc.)
Docket No. 2017-28-S**

<u>Schedule of Residential Rates</u>	<u>Current</u>	<u>Proposed</u>
Type of Residence		
Single Family	\$35.87	\$43.42
Apartments	\$34.07	\$41.24
<u>Schedule of Commercial Rates</u>		
Service Stations		
1 st Bay	\$55.76	\$67.50
Additional bay	\$27.88	\$33.75
Without bay	\$39.18	\$47.43
Food Service Operations		
Ordinary/seat (not 24 hrs.)	\$ 5.58	\$ 6.75
24 Hour Restaurant/seat	\$ 8.34	\$10.10
Vending Machine	\$3.33	\$ 4.03
Churches		
Church per seat, <132 seats	\$35.87	\$43.42
Church/seat, >132 seats	\$ 0.27	\$ 0.33
Minimum Monthly Charge	\$35.87	\$43.42
Car Washes		
Car Wash (per car per month)	\$ 5.67	\$ 6.86
Offices		
Per person/no restaurant	\$ 1.39	\$ 1.68
Schools		
Per student, no showers, Gym, cafeteria	\$ 1.11	\$ 1.34

**Schedule of Proposed Rates and Charges
For Service Territory 1
(formerly Development Services, Inc.)
Docket No. 2017-28-S**

Shopping Centers		
Per 1,000 sq. ft. space	\$ 11.17	\$13.52
Swimming Pools		
Per person with facilities	\$ 1.11	\$ 1.34
Theaters		
Indoor/seat	\$ 0.60	\$ 0.73
Institutions		
Per resident	\$ 4.75	\$ 5.75
Laundries		
Self Serve (per machine)	\$ 18.96	\$22.95
Mobile Homes		
Per person	\$ 4.75	\$ 5.75
Motels		
Per unit (no restaurant)	\$ 4.75	\$ 5.75

Utility will also charge for treatment services provided by the government body or agency, or other entity to the affected customers on a pro rata basis, without mark up. Utility shall provide affected customers an explanation of the increase with the first bill reflecting the increase rate. Where a governmental body or agency or other entity providing treatment services also charges a service fee or similar fees, Utility will collect such fees from its affected customers for payment to the treatment services provider.

**Schedule of Proposed Rates and Charges
For Service Territory 2
(formerly Midlands Utility Inc.)
Docket No. 2017-28-S**

All rates and charges presented herein are reflected in the format requested in the Application.

A) Schedule of Rates for Customers Wastewater Treated by Utility's WWTFs:

	<u>Current</u>	<u>Proposed</u>
Monthly Service Charge for Treatment:		
Residential		
Single-family	\$37.90	\$47.38
Apartments (Per Unit)	\$37.90	\$47.38
Mobile Home	\$28.43	\$35.54
Commercial		
Convenience Store (Per SFE)	\$37.90	\$47.38
Other (Per SFE)	\$37.90	\$47.38

B) Schedule of Rates for Customers Wastewater Treated by Other Treatment Providers

	<u>Current</u>	<u>Proposed</u>
Monthly Service Charge:		
Residential		
Single Family	\$23.03	\$28.79
Apartments (Per Unit)	\$23.03	\$28.79
Mobile Home	\$17.27	\$21.59
Commercial		
Per SFE	\$23.03	\$28.79

Utility will also charge for treatment services provided by the government body or agency, or other entity to the affected customers on a pro rata basis, without mark up. Utility shall provide affected customers an explanation of the increase with the first bill reflecting the increase rate. Where a governmental body or agency or other entity providing treatment services also charges a service fee or similar fees, Utility will collect such fees from its affected customers for payment to the treatment services provider.

SEWER SERVICE
TERMS AND CONDITIONS
AND
NON-RECURRING CHARGES

1. In addition to the Utility's tap fees, plant expansion or modification fees, connection fees and all other fees are to be paid directly to the entity providing treatment services including Town of Lexington, Town of Winnsboro, Orangeburg Department of Public Works and Carolina Water Service, Inc.

2. The Utility shall have no obligation at its expense to extend its utility service lines or mains in order to permit any customer to discharge acceptable wastewater into its sewer system. However, anyone or any entity which is willing to pay all costs associated with extending an appropriately engineered and constructed main or utility service line from its premises to an appropriate connection point on the Utility's sewer system may receive service, subject to paying the appropriate fees and charges set forth in the current rate schedule, complying with guidelines and standards hereof, and, where appropriate, agreeing to pay approved amounts for multi-tap capacity. In addition, capacity must be available from the government body or agency or other entity providing bulk service to Utility and the appropriate fees be paid to that bulk service provider.

3. Non-Recurring Charges

A. Sewer Service Connection (New connections only). The Utility's guidelines for Unit Contributory Loadings for Domestic Wastewater Treatment Facilities are incorporated herein by reference. To determine tap fees the following formula is used if the customer's Bio-Chemical Oxygen Demand (BOD) factor is greater than the BOD factor for a resident:

$$\frac{\text{Total Volume (gpd)}}{300 \text{ (gpd)}} \times \frac{\text{Unit BOD of Customer/100gal}}{0.17 \text{ lbs.}} \times \$500.00$$

If the customer's BOD factor is less than the BOD factor of an equal volume of residential waste, the following formula should be used:

$$\frac{\text{Total Volume (gpd)}}{300 \text{ (gpd)}} \times \$500.00$$

The minimum service connection fee for new customers shall be \$500.00.

B. Schedule of Rates for Plant Expansion/Modification Fees for Customers Wastewater Treated by Synergy WWTFs

Residential (Per SFE)	\$500.00
Commercial (Per SFE)	\$500.00

C. Commercial rates are determined by a single family equivalent (SFE). The Utility has determined its SFE for commercial customers as follows:

Schedule of Commercial

Rates

Service Stations

1 st Bay	1.57
Additional bay	.78
Without bay	1.09

Food Service Operations

Ordinary/seat (not 24 hrs)	.16
24 Hour Restaurant/seat	.23
Drive-In/car space	.16
Fast Food/car space	.16
Vending Machine	.093

Churches

Church per seat, <132 seats	1.0
Church/seat, >132 seats	.0075
Minimum Monthly Charge	1.0

Car Washes

Car Wash(per car)	.158
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Offices

Per person/no restaurant	.039
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Nursing/Rest Homes

Per Bed (no laundry)	.132
Per Bed (with laundry)	.156

Schools

Per student, no showers, Gym, cafeteria	.03
Per student, w/cafeteria, no gym, showers	.04
Per student, with cafeteria, Gym, showers	.047

Shopping Centers Per 1,000 sq. ft. space	.31
Swimming Pools	
Per person with facilities	.031
Theaters	
Indoor/seat	.017
Drive-In/Stall	.017
Picnic Parks	
Average attendance	.047
Institutions	
Per resident	.132
Laundries	
Self Serve (per machine)	.53
Mobile Homes	
Per person	.132
Motels	
Per unit (no restaurant)	.132
Factories	
Each employee no showers	.047
Each employee w/ showers	.062
Each employee w/ kitchen facilities	.077
Minimum Commercial Charge	
Territory 1	\$43.42
Territory 2	\$47.38

D. **Reconnection Charges:** In addition to any other charges that may be due, in those cases where a customer's service has been disconnected for any reason as set forth in Commission Rule R. 103-532.4 a reconnection fee in the amount of \$500.00 shall be due at the time the customer reconnects service. Where an elder valve or other similar device has been previously installed, a reconnection fee of \$70.00 shall be charged.

E. **Tampering Charge:** In the event the Utility's equipment, sewage pipes, curb stops, service lines, elder valves or other facilities have been damaged or tampered with by a customer, the Utility may charge the customer responsible for the damage the actual cost of repairing the Utility's equipment, not to exceed \$250. The tampering charge shall be paid in full prior to the Utility re-establishing service or continuing the provision of service. This provision shall not prevent the Utility from using other legal methods in seeking recovery of damages from tampering.

F. Where the Applicant's bulk treatment providers charge an analytical testing fee on the Applicant, the costs of the analytical testing fee will be passed through to the Applicant's affected customers benefiting from the treatment. The pass-through costs shall be on a pro rata basis without markup.

G. Delinquent Notification Fee: A fee of \$20.00 shall be charged each customer to whom the Company mails a notice of discontinuance of service as required by the Commission rules prior to service being discontinued. This fee assesses a portion of the clerical and mailing costs of such notice to the customer creating the cost.

H. Customer Initiation Fee: A one-time fee of \$30.00 will be charged to each new account to defray costs of initiating service.

I. Return Check Fee: When a check is returned from the bank for Non-sufficient Funds, a fee equal to the maximum amount permitted by S.C. Code Ann. Section 34-11-70 will be charged.

J. Service Fee: A service fee of \$75.00 shall be charged by the Company for non-routine, non-emergency service performed for the customer on the customer's side of the connection during the hours of 8:30 AM to 5:00 PM. A service fee of \$150.00 will be charged for this service from 5:00 PM to 8:30 AM.

K. Provision for control of fats, oils and grease.

1. General

Any industrial, commercial or nonresidential facility connected to the sanitary sewer collection and treatment system involved in the preparation or serving of foods and other establishments with the potential to discharge fats, oils and greases will be subject to the conditions of this section.

The purpose of this section is to aid in the prevention of sanitary sewer blockages and obstructions from contributions and accumulation of fats, oils, and greases into the sanitary sewer system from industrial or commercial establishments, particularly food preparation and serving facilities.

In addition to the control of fats, oils, and grease each user shall take appropriate steps to prevent the discharge of petroleum oil, non-biodegradable cutting oil, or products of mineral oil origin, including, but not limited to fuel oil; sludge; oil refuse; oil mixed with wastes other than dredged spoil; fats, oils or greases of animal, fish, or marine mammal origin; vegetable oils, including oil

from seeds, nuts, fruits, or kernels; and other oils and greases, including synthetic oils and mineral oils in amounts that will cause interference or pass-through of the sewer collection and/or treatment systems.

2. Definitions

Fats, oils, and greases: Organic polar compounds derived from animal and/or plant sources that contain multiple carbon chain triglyceride molecules. These substances are detectable and measurable using analytical test procedures established in the United States Code of Federal Regulations 40 CFR 136, as may be amended from time to time. All are sometimes referred to herein as grease or greases.

Food service establishments: Those industrial, commercial or nonresidential establishments primarily engaged in activities of preparing, serving, or otherwise making food available for consumption by the public, such as restaurants, bars, commercial kitchens, caterers, motels, hotels, schools, hospitals, cafeterias, prisons, correctional facilities, and residential health care institutions. These establishments use one or more of the following preparation activities: cooking by frying (all methods), baking (all methods), grilling, sautéing, rotisserie cooking, broiling (all methods), boiling, blanching, roasting, toasting, or poaching. Also included are infrared heating, searing, barbecuing, and any other food preparation activity that produces a hot, non-drinkable food product in or on a receptacle that requires washing. Those permanent facilities required to have a South Carolina Department of Health and Environmental Control food service license shall normally be included.

Grease interceptor: A structure or device designed for the purpose of removing and preventing fats, oils, and greases from entering the sanitary sewer collection system. These devices are often below-ground units in outside areas and are built as two- or three- chambered baffled tanks.

Grease trap: A device for separating and retaining waterborne greases and grease complexes prior to the wastewater exiting the trap and entering the sanitary sewer collection and treatment system. Such traps are typically compact under-the-sink units that are near food preparation areas.

Minimum design capability: The design features of a grease interceptor and its ability or volume required to effectively intercept and retain greases from grease-laden wastewaters discharged to the public sanitary sewer. All systems shall be designed such that no more than one hundred (100) milligrams per liter of fats, oils, and/or grease shall be discharged to the public sewer system at any time.

Neutralizing Device: A tank or manufactured device installed to dilute or neutralize acids or corrosive liquids prior to discharge into collector lines. Such devices shall be automatically provided with a sufficient intake of diluting water

or neutralizing medium, so as to make its contents non-injurious before being discharged into the collection system.

Oil separator: A device which serves to trap and retain oils or flammable liquid to prohibit the introduction into the sewer system by accident or otherwise.

Sand separator: A device which is designed to trap sand and other solids and prohibit entry into the sewer system and may operate in conjunction with or as a component of a grease interceptor or oil separator.

SCDHEC: South Carolina Department of Health and Environmental Control

Synergy: Synergy Utilities, LP

User: Any person, who contributes, causes or permits the contribution or discharge of wastewater into a treatment works, including persons who contribute such wastewater from mobile sources, such as those who discharge hauled wastewater.

3. Wastewater discharge limitations.

In addition to those items referenced in Section K.1 generally, no user shall allow wastewater discharge from subject grease interceptor, grease trap, or alternative pretreatment technology to exceed one hundred (100) milligrams per liter of fats, oil and grease as measured by methods provided in 40 CFR 136.

4. Food service establishment permit requirement.

All food service and other establishments with the potential of discharging wastewater containing fats, oils and grease to the Synergy sanitary sewer collection systems are subject to the following requirements:

a. Grease interceptor requirements: All food service and related establishments are required to install, operate, and maintain an approved type and adequately-sized grease interceptor necessary to maintain compliance with the objectives of the ordinance and related regulations. All grease interceptors must meet the requirements of the Synergy standards in addition to the latest addition of the International Plumbing Code as adopted by the South Carolina Building Codes Council.

b. Implementation: All new service establishment facilities are subject to grease interceptor requirements. All such facilities must obtain prior approval from Synergy for grease interceptor design and sizing prior to submitting plans for a building permit. The grease interceptor must provide for a minimum

hydraulic retention time of twenty four (24) minutes at actual peak flow or twelve (12) minutes at the calculated theoretical peak flow rate as predicted by the International Plumbing Code fixture criteria, between the influent and effluent baffles with twenty (20) percent of the total volume of the grease interceptor being allowed for sludge to settle and accumulate, identified hereafter as the sludge pocket.

Existing facilities with planned modification in plumbing improvements or not in accordance with Synergy standards will be required to provide plans to comply with the grease interceptor requirements. All existing food service establishments, determined by Synergy to have a reasonable potential to adversely impact Synergy's sewer systems will be notified of their obligation and provided with a compliance schedule to install a grease interceptor and related appurtenances.

c. Construction and location criteria for grease Interceptors: The construction and location criteria for grease Interceptors shall be in accordance with Environmental Protection Agency (EPA) Guidance Document, "On site Wastewater Treatment and Disposal Systems," Chapter 8.

d. Grease interceptor and/or grease trap inspection: Prior to placing the grease interceptor and/or grease trap into operation the owner of the establishment shall request an inspection and shall be approved by Synergy.

e. Variance to install a grease trap in lieu of grease interceptor: Grease interceptors required under this provision shall be installed unless Synergy authorizes the installation of an indoor grease trap or other alternative pretreatment technology and determines that the installation of a grease interceptor would not be feasible. The food service establishment bears the burden of demonstrating that the installation of a grease Interceptor is not feasible. If an establishment desires, because of documented space constraints, an alternative to an out-of-building grease interceptor, the request for an alternative grease trap or location shall contain the following information. In addition to general information the following information must be provided by the food service establishment:

i. Location of Synergy sewer main and easement in relation to available exterior space outside building.

ii. A schematic or plan of existing plumbing at or in a site that uses common plumbing for all services at that site.

iii. Specific manufacturer literature on the proposed system.

iv. Inability to pay for the required modifications shall not be deemed an acceptable reason for non-compliance.

5. Grease interceptor design requirements.

- a. Grease interceptor sizing and installation must be approved by Synergy.

The grease interceptor must provide for a minimum hydraulic retention time of twenty-four (24) minutes at actual peak flow or twelve (12) minutes at the calculated theoretical peak flow rate as predicted by the International Plumbing Code fixture criteria, between the influent and effluent baffles with twenty (20) percent of the total volume of the grease interceptor being allowed for sludge to settle and accumulate, identified hereafter as the sludge pocket. No interceptor total volume shall be less than 1000 gallons. The grease interceptor shall have a minimum of two (2) compartments with fittings designed for grease retention.

b. Grease interceptors shall be installed at a location where they shall be easily accessible for inspection, cleaning, and removal of intercepted grease. The grease interceptor may not be installed in any part of the building where food is handled. Location of the grease interceptor must meet the approval of Synergy, and may require approval of SCDHEC.

c. All grease Interceptors, whether singular or in series, must be directly accessible from the surface and must be fitted with an extended outlet sanitary tee that terminates 6" to 12" above the tank floor. The minimum access opening dimensions shall be 18" x 18" or a minimum of 24" in diameter. Two (2) access openings (inlet and outlet) to underground traps are required and should be removable with ease by one person.

See typical detail for 1,000 gallon capacity trap attached at Exhibit A in the detail section.

d. All below ground grease Interceptors must either be two-chambered or individual tanks in series. If two-chambered, the dividing wall must be equipped with an extended elbow or sanitary tee terminating 6" to 12" above the tank floor. An extended outlet sanitary tee must also be provided at the outlet of the second chamber. Both chambers must be directly accessible from the surface.

6. Grease interceptor Operation & Maintenance requirements.

a. All such grease interceptors shall be serviced and emptied of accumulated waste content as required in order to maintain minimum design capacity or effective volume. These devices should be inspected at least monthly. Users who are required to maintain a grease interceptor shall:

i. Maintenance of grease traps/interceptors must include thorough pump-out and/or cleaning as needed by removing any accumulated grease cap and sludge pocket as often as necessary, up to and including daily, but at intervals of not longer than ninety (90) days at the user's expense. Grease interceptors shall be kept free of inorganic solid materials such as grit, rocks, gravel, sand, eating utensils, cigarettes, shells, towels, rags, etc., which could settle into this pocket and thereby reduce the effective volume of the grease interceptor.

ii. If any skimmed or pumped wastes or other materials removed from a grease interceptor are treated in any fashion on site and reintroduced back into the grease interceptor as an activity of and after said on-site treatment, the user shall be responsible for the attainment of the established grease numerical limit of one hundred (100) milligrams per liter on all discharges of wastewater from said grease interceptor into Synergy sanitary sewer collection and treatment system.

iii. Operate the grease interceptor in a manner so as to maintain said device such that attainment of the grease limit is consistently achieved. Consistent shall mean any wastewater sample taken from the effluent of said grease interceptor shall be equal to or less than the limit stated in Section K.3 Wastewater discharge limitations.

iv. The use of biological or enzyme additives as a grease degradation agent is conditionally permissible, upon written approval by Synergy. Any establishment using this method of grease abatement shall maintain the trap or interceptor in such a manner that attainment of the grease wastewater discharge limit, as measured from the trap's outlet, is consistently achieved. Upon determination that any such products has caused interference with Synergy's collection and/or treatment systems the User shall be notified to immediately discontinue the use of any such products.

v. The use of automatic grease removal systems is conditionally permissible, upon prior written approval by Synergy. Any establishment using this equipment shall operate the system in such a manner that attainment of the grease wastewater discharge limit, as measured from the unit's outlet, is consistently achieved.

vi. Synergy reserves the right to make determinations of the grease interceptor adequacy and need, based on review of all relevant information regarding grease interceptor performance, facility site and building plan review and to require repairs to, or modification or replacement of such units.

vii. In no case shall the total accumulation of grease, oil, floating materials, and sediment be allowed to occupy more than twenty-five percent (25%) of the capacity of the first stage of the grease interceptor.

viii. If sampling test results for an establishment are more than twenty-five percent (25%) of the wastewater discharge limit, and the establishment does not have an approved extension to its cleaning schedule, the establishment shall immediately clean and inspect the trap and will be required to clean its grease interceptor(s) at an interval of thirty (30) days or less, for a period of time to be determined by Synergy.

b. The user shall maintain a written record of trap maintenance for a minimum of three (3) years. All such records will be available for inspection by Synergy at all reasonable times. Synergy may require the submittal of any maintenance contracts, hauling manifests, and cleaning records. Records shall include at a minimum the date of service, estimated volume removed, person and/or company performing the service, and

the means and location of disposal. Synergy reserves the right to observe any and all cleaning and maintenance activities whether performed by the User or a contracted operator.

c. Non grease-laden sources are not allowed to be connected to the sewer lines intended for grease interceptor service.

d. Access manholes, with a minimum diameter of twenty-four (24) inches, shall be provided over each chamber and sanitary tee. The access manholes shall extend at least to finished grade and be designed and maintained to prevent water inflow or infiltration. The manholes shall also have readily removable covers to facilitate inspection grease removal, and wastewater sampling activities.

7. Grease trap requirements.

a. Upon approval by Synergy, a grease trap complying with the provisions of this section may be installed instead of a grease interceptor. The grease trap must be installed in the waste line leading from sinks, drains, and other fixtures or equipment in food service establishments where grease may be introduced into drainage or sewage system in quantities that can affect line stoppages or hinder sewage treatment or private sewage disposal.

b. Grease trap sizing and installation must be approved by Synergy.

c. No grease trap shall be installed which has a stated flow rate of more than fifty-five (55) gallons per minute except when specifically approved by Synergy.

d. Grease traps shall be maintained in efficient operating conditions by periodic removal of the accumulated grease. No such collected grease shall be introduced into any drainage piping or public sewer and shall be properly disposed or recycled in accordance with acceptable practices and all environmental regulations.

e. No food waste disposal unit or dishwasher shall be connected to or discharge into a grease trap.

f. Wastewater in excess of one hundred-forty degrees Fahrenheit (140° F)/ sixty degrees Celsius (60° C) shall not be discharged into a grease trap.

8. Requests for cleaning schedule extension.

A food service establishment may apply to Synergy for an extension of the required cleaning frequency set forth in the ordinance. The representative of the food service establishment who wishes to apply for the cleaning schedule extension shall notify Synergy in advance of the intent to apply for the extension. Synergy may grant an

extension on a required cleaning frequency on a case-by-case basis where the User has demonstrated, with defensible analytical results, the specific grease interceptor or grease trap will produce an effluent in consistent compliance with the ordinance if such an extension is granted.

The notification of intent to apply for an extension shall include:

- a. Facility information:
 - i. The name and address of the facility;
 - ii. Name and telephone number of the facility contact;
 - iii. Normal business hours; and
 - iv. The type of business;
- b. Treatment unit information:
 - i. The type of treatment unit and the capacity in gallons;
 - ii. A brief description of the treatment unit;
 - iii. The time(s) of day the greatest hydraulic and organic loadings to the treatment unit normally occur;
 - iv. The date of the most recent leaning and inspection of the unit;
 - v. A statement of the physical condition of the unit; and
 - vi. Where applicable, the name of any treatment products used.
- c. A proposed sampling schedule, including:
 - i. The date(s) the User proposes to collect the samples;
 - ii. The times each sample will be collected;
 - iii. The name and telephone number of the person who will collect the samples, including qualifications; and
 - iv. The name and telephone number of the laboratory which will analyze the samples and its SCDHEC laboratory identification number;
- d. Other information as may be requested by Synergy.

The User shall obtain approval of the proposed sampling schedule prior to initiation of the sampling and analyses. The User shall certify the sampling schedule will be carried out as submitted or as approved. Synergy shall reserve the right to modify a sampling schedule as deemed necessary. The User shall be required to provide analytical results for not less than three (3) oil and grease analyses for samples collected during peak flow periods through the unit during the normal working hours of a twenty-four (24) hour period.

i. Samples shall be collected at an approved sampling port and shall be collected by a qualified person properly trained in the collection and handling of wastewater samples.

ii. Samples shall be 45-60 days after the most recent cleaning.

iii. Samples shall be analyzed, separately, by a reputable laboratory approved by SCDHEC using approved analytical procedures.

iv. The User shall submit a written request for a cleaning schedule extension, including:

v. A copy of the cleaning and maintenance records for the treatment unit for the previous twelve months;

vi. A copy of the laboratory analytical reports, including quality control data and appropriate chains of custody;

vii. Incomplete or unverifiable results shall not be considered.

e. Synergy may grant extensions to the cleaning schedule as follows:

i. A thirty (30) day extension may be granted where the average oil and grease concentration of the analyses is less than 66% of the concentration limit and no single concentration exceeded 70% of the concentration limit.

ii. A sixty (60) day extension may be granted where the average oil and grease concentration of the analyses is less than 50% of the concentration limit and no single concentration exceeded 60% of the concentration limit.

iii. A ninety (90) day extension may be granted where the average oil and grease concentration of the analyses is less than 33% of the concentration limit and no single concentration exceeds 50% of the concentration limit.

iv. In no case shall an extension greater than ninety (90) days be granted. Extensions granted shall begin on the date the samples for which results were submitted were collected as documented on the chain of custody. Where an

extension has been granted, the unit shall consistently produce an effluent in compliance with the terms of this or other applicable Ordinance. Synergy shall reserve the right to collect and analyze samples of any User's discharge and may revoke, without notice, any extension where Synergy believes it is in the best interest of the proper protection and operation of its collection and treatment systems.

v. Where an extension has been granted and any sample analysis indicates an exceedance of the oil and grease limitation by twenty-five (25%) percent or more, the User shall immediately clean and inspect the trap and shall return to the original cleaning schedule. Where the User has been required to return to an original cleaning frequency, the User shall be required to submit a new request for extension if desired.

vi. Where an extension has been granted and any sample analysis indicates an exceedance of the oil and grease limitation of any magnitude by less than 25%, the User shall immediately clean and inspect the trap and shall decrease the maximum time between cleanings by at least thirty (30) days.

vii. Where an extension has been granted and Synergy must clean associated public sewer lines and the stoppage is traceable to or known or suspected to be caused by the User's facility, the User shall immediately clean and inspect the trap and shall return to the original cleaning schedule. The User will be required to submit a new request for extension if desired.

9. Failure to comply.

Any person, establishment or entity which fails to comply with any of the requirements set forth in this section, including, but not limited to, cleaning grease interceptors or grease traps at necessary intervals, providing up-to-date cleaning logs, or which refuses to open grease interceptors or grease traps for inspections by Synergy inspectors or exceeds discharge limits, is subject to termination of service after ten (10) days' written notice of termination to the person, establishment or entity which fails to comply with these requirements. Notice termination may be delivered by personal service, posting of the notice of termination conspicuously at the service location or by mail with copies to the appropriate county health department and the Office of Regulatory Staff ("ORS"). After the physical disconnection of any sewerage service, the Division of Environmental Health of the South Carolina Department of Health and Environment Control and the ORS shall immediately be notified of the disconnection.

Any person, establishment or entity that fails to comply with any of the requirements set forth in these provision for control of fats, oils and grease shall not be reconnected to Synergy's treatment system until such time as they comply with these provisions. Any person, establishment or entity that by their failure to comply with these provisions for control of fats, oils and grease causes damage to Synergy's treatment system, shall be liable to Synergy for the cost of repair of any such damage.

EXHIBIT A

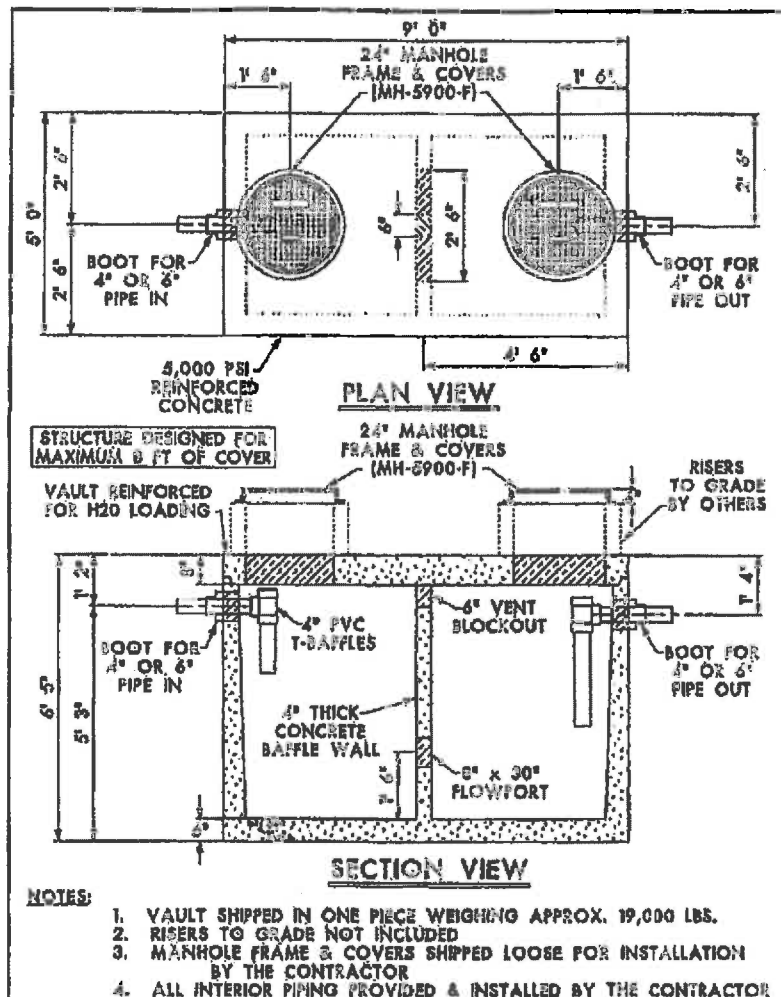


EXHIBIT B

Schedules A through G

SCHEDULE A

For the 12 Months Ended June 30, 2017

Synergy Utilities, L.P.
Balance Sheet**BALANCE SHEET
ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title	Service Territory 1	Service Territory 2	Consolidated Balance
1	UTILITY PLANT			
2	101 Utility Plant in Service	2,187,479	1,343,245	3,530,723
3	103 Property Held for Future Use	-	9,831	9,831
4	104 Utility Plant Purchased or Sold	-	-	-
5	105 Construction Work in Progress	-	-	-
6	Total Utility Plant	2,187,479	1,353,076	3,540,554
7	ACCUMULATED DEPRECIATION			
8	108 Utility Plant in Service	1,428,362	934,433	2,362,795
9	Total Accumulated Depreciation	1,428,362	934,433	2,362,795
14	TOTAL NET UTILITY PLANT	759,116	418,643	1,177,759
15	OTHER PROPERTY AND INVESTMENTS			
16	OTHER PROPERTY			
17	121 Non-Utility Property	-	5,078,914	5,078,914
18	122 Accumulated Depreciation and Amortization of Non-Utility Property	-	49,310	49,310
19	Total Other Property	-	5,029,604	5,029,604
20	INVESTMENTS			
21	124 Utility Investments	16,703	-	16,703
22	127 Other Investments	175,000	175,000	350,000
23	Total Investments	191,703	175,000	366,703
24	TOTAL OTHER PROPERTY AND INVESTMENTS	191,703	5,204,604	5,396,307
25	CURRENT AND ACCRUED ASSETS			
26	131 Cash	168,037	113,412	281,449
27	132 Special Deposits (Interest and/or Dividends)	-	-	-
28	141 Customer Accounts Receivable	-	-	-
29	143 Accumulated Provision for Uncollectible Accounts-Credit	-	-	-
30	151 Plant Material and Supplies	-	-	-
31	174 Miscellaneous Current and Accrued Assets	10,020	45,816	55,836
32	TOTAL CURRENT AND ACCRUED ASSETS	178,057	159,228	337,285
33	DEFERRED DEBITS			
34	181 Unamortized Debt Discount and Expense	-	38,470	38,470
35	TOTAL DEFERRED DEBITS	-	38,470	38,470
36	TOTAL ASSETS AND OTHER DEBITS	1,128,876	5,820,945	6,949,821

FOOTNOTE:

Per Order No. 2017-49, the Commission approved transfer and merger of utility assets from DSI, Inc and MUI, Inc.

Transfer of title of utility assets effective after close of the test year.

Non-utility property with Midlands Utility, Inc. was not transferred to Service Territory 2.

Synergy Utilities, L.P.
Balance Sheet

For the 12 Months Ended June 30, 2017

**BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title	Service Territory 1	Service Territory 2	Consolidated Balance
1	EQUITY CAPITAL			
2	201 Common Stock Issued	9,500	1,000	10,500
3	204 Preferred Stock Issued	-	-	-
4	211 Other Paid-In Capital	39,804	1,000	40,804
5	215 Unappropriated Retained Earnings	145,357	4,286,225	4,431,582
6	218 Proprietary Capital (for proprietorships & partnerships only)	-	-	-
7	TOTAL EQUITY CAPITAL	194,661	4,288,225	4,482,886
8	LONG-TERM DEBT			
9	224 Other Long-Term Debt	930,543	473,637	1,404,181
10	TOTAL LONG-TERM DEBT	930,543	473,637	1,404,181
11	CURRENT AND ACCRUED LIABILITIES			
12	231 Accounts Payable	-	-	-
13	232 Notes Payable	-	-	-
14	235 Customer Deposits-Billing	1,421	2,224	3,645
15	236 Accrued Taxes	-	-	-
16	237 Accrued Interest	-	-	-
17	241 Miscellaneous Current and Accrued Liabilities	2,250	23,388	25,638
18	TOTAL CURRENT AND ACCRUED LIABILITIES	3,671	25,612	29,283
19	DEFERRED CREDITS			
20	252 Advances for Construction	-	-	-
21	253 Other Deferred Credits, Regulatory Liabilities	-	1,033,471	1,033,471
22	255 Accumulated Deferred Investment Tax Credits, Utility Operations	-	-	-
23	TOTAL DEFERRED CREDITS	-	1,033,471	1,033,471
27	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)			
28	271 Contributions in Aid of Construction	-	-	-
29	272 Accumulated Amortization of CIAC	-	-	-
30	TOTAL NET CIAC	-	-	-
31	ACCUMULATED DEFERRED INCOME TAXES			
32	281 Accelerated Amortization	-	-	-
33	282 Accelerated Depreciation	-	-	-
34	283 Other	-	-	-
35	TOTAL ACCUMULATED DEFERRED INCOME TAXES	-	-	-
36	TOTAL EQUITY CAPITAL AND LIABILITIES	1,128,876	5,820,945	6,949,821

For the 12 Months Ended June 30, 2017

Service Territory 1
Balance Sheet**BALANCE SHEET
ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title	Current Year-End Balance
1	UTILITY PLANT	
2	101 Utility Plant in Service	2,187,479
3	103 Property Held for Future Use	-
4	104 Utility Plant Purchased or Sold	-
5	105 Construction Work in Progress	-
6	Total Utility Plant	2,187,479
7	ACCUMULATED DEPRECIATION	
8	108 Utility Plant in Service	1,428,362
9	Total Accumulated Depreciation	1,428,362
14	TOTAL NET UTILITY PLANT	759,116
15	OTHER PROPERTY AND INVESTMENTS	
16	OTHER PROPERTY	
17	121 Non-Utility Property	-
18	122 Accumulated Depreciation and Amortization of Non-Utility Property	-
19	Total Other Property	-
20	INVESTMENTS	
21	124 Utility Investments	16,703
22	127 Other Investments	175,000
22	Total Investments	191,703
23	TOTAL OTHER PROPERTY AND INVESTMENTS	191,703
24	CURRENT AND ACCRUED ASSETS	
25	131 Cash	168,037
26	132 Special Deposits (Interest and/or Dividends)	-
27	141 Customer Accounts Receivable	-
28	143 Accumulated Provision for Uncollectible Accounts-Credit	-
29	151 Plant Material and Supplies	-
30	174 Miscellaneous Current and Accrued Assets	10,020
31	TOTAL CURRENT AND ACCRUED ASSETS	178,057
32	DEFERRED DEBITS	
33	181 Unamortized Debt Discount and Expense	-
34	TOTAL DEFERRED DEBITS	-
35	TOTAL ASSETS AND OTHER DEBITS	1,128,876

For the 12 Months Ended June 30, 2017

Service Territory 1
Balance Sheet**BALANCE SHEET**
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title	Current Year-End Balance
1	EQUITY CAPITAL	
2	201 Common Stock Issued	9,500
3	204 Preferred Stock Issued	-
4	211 Other Paid-In Capital	39,804
5	215 Unappropriated Retained Earnings	145,357
6	218 Proprietary Capital (for proprietorships & partnerships only)	-
7	TOTAL EQUITY CAPITAL	194,661
8	LONG-TERM DEBT	
9	224 Other Long-Term Debt	930,543
10	TOTAL LONG-TERM DEBT	930,543
11	CURRENT AND ACCRUED LIABILITIES	
12	231 Accounts Payable	-
13	232 Notes Payable	-
14	235 Customer Deposits-Billing	1,421
15	236 Accrued Taxes	-
16	237 Accrued Interest	-
17	241 Miscellaneous Current and Accrued Liabilities	2,250
18	TOTAL CURRENT AND ACCRUED LIABILITIES	3,671
19	DEFERRED CREDITS	
20	252 Advances for Construction	-
21	253 Other Deferred Credits, Regulatory Liabilities	-
22	255 Accumulated Deferred Investment Tax Credits, Utility Operations	-
23	TOTAL DEFERRED CREDITS	-
27	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)	
28	271 Contributions in Aid of Construction	-
29	272 Accumulated Amortization of CIAC	-
30	TOTAL NET CIAC	-
31	ACCUMULATED DEFERRED INCOME TAXES	
32	281 Accelerated Amortization	-
33	282 Accelerated Depreciation	-
34	283 Other	-
35	TOTAL ACCUMULATED DEFERRED INCOME TAXES	-
36	TOTAL EQUITY CAPITAL AND LIABILITIES	1,128,876

For the 12 Months Ended June 30, 2017

Service Territory 2
Balance Sheet**BALANCE SHEET
ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title	Current Year-End Balance
1	UTILITY PLANT	
2	101 Utility Plant in Service	1,343,245
3	103 Property Held for Future Use	9,831
4	104 Utility Plant Purchased or Sold	-
5	105 Construction Work in Progress	-
6	Total Utility Plant	1,353,076
7	ACCUMULATED DEPRECIATION	
8	108 Utility Plant in Service	934,433
9	Total Accumulated Depreciation	934,433
11	TOTAL NET UTILITY PLANT	418,643
12	OTHER PROPERTY AND INVESTMENTS	
13	OTHER PROPERTY	
14	121 Non-Utility Property	5,078,914
15	122 Accumulated Depreciation and Amortization of Non-Utility Property	49,310
16	Total Other Property	5,029,604
17	INVESTMENTS	
18	124 Utility Investments	
	127 Other Investments	175,000
19	Total Investments	175,000
20	TOTAL OTHER PROPERTY AND INVESTMENTS	5,204,604
24	CURRENT AND ACCRUED ASSETS	
25	131 Cash	113,412
26	132 Special Deposits (Interest and/or Dividends)	-
27	141 Customer Accounts Receivable	-
28	143 Accumulated Provision for Uncollectible Accounts-Credit	-
29	151 Plant Material and Supplies	-
30	174 Miscellaneous Current and Accrued Assets	45,816
31	TOTAL CURRENT AND ACCRUED ASSETS	159,228
32	DEFERRED DEBITS	
33	181 Unamortized Debt Discount and Expense	38,470
34	TOTAL DEFERRED DEBITS	38,470
35	TOTAL ASSETS AND OTHER DEBITS	5,820,945

FOOTNOTE:

Per Order No. 2017-49, the Commission approved transfer and merger of utility assets from DSI, Inc and MUI, Inc.

Transfer of title of utility assets effective after close of the test year.

Non-utility property with Midlands Utility, Inc. was not transferred to Service Territory 2.

For the 12 Months Ended June 30, 2017

Service Territory 2
Balance Sheet**BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title	Current Year-End Balance
1	EQUITY CAPITAL	
2	201 Common Stock Issued	1,000
3	204 Preferred Stock Issued	-
4	211 Other Paid-In Capital	1,000
5	215 Unappropriated Retained Earnings	4,286,225
6	218 Proprietary Capital (for proprietorships & partnerships only)	-
7	TOTAL EQUITY CAPITAL	4,288,225
8	LONG-TERM DEBT	
9	224 Other Long-Term Debt	473,637
10	TOTAL LONG-TERM DEBT	473,637
11	CURRENT AND ACCRUED LIABILITIES	
12	231 Accounts Payable	-
13	232 Notes Payable	-
14	235 Customer Deposits-Billing	2,224
15	236 Accrued Taxes	-
16	237 Accrued Interest	-
17	241 Miscellaneous Current and Accrued Liabilities	23,388
18	TOTAL CURRENT AND ACCRUED LIABILITIES	25,612
19	DEFERRED CREDITS	
20	252 Advances for Construction	-
21	253 Other Deferred Credits, Regulatory Liabilities	1,033,471
22	255 Accumulated Deferred Investment Tax Credits, Utility Operations	-
23	TOTAL DEFERRED CREDITS	1,033,471
27	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)	
28	271 Contributions in Aid of Construction	-
29	272 Accumulated Amortization of CIAC	-
30	TOTAL NET CIAC	-
31	ACCUMULATED DEFERRED INCOME TAXES	
32	281 Accelerated Amortization	-
33	282 Accelerated Depreciation	-
34	283 Other	-
35	TOTAL ACCUMULATED DEFERRED INCOME TAXES	-
36	TOTAL EQUITY CAPITAL AND LIABILITIES	5,820,945

SCHEDULE B

	NARUC ACCOUNT NUMBER AND TITLE		SERVICE TERRITORY 1	SERVICE TERRITORY 2	CONSOLIDATED PER BOOKS	PROFORMA ADJUSTMENTS	AJE	PROFORMA PRESENT	PROPOSED INCREASE	AJE	TOTAL
	UTILITY OPERATING INCOME										
400	Total Utility Operating Revenues		710,107	593,142	1,303,248	(197,199)	1-2	1,106,050	232,590	17	1,338,639
	UTILITY OPERATING EXPENSES										
401	Operating Expenses		423,567	700,611	1,124,178	(301,805)	3-7	822,373	-		822,373
403	Depreciation Expenses		71,711	26,782	98,493	47,298	8	145,791	-		145,791
408.10	Utility Regulatory Assessment Fees		2,854	2,843	5,697	8	9	5,705	1,255	18	6,961
408.11	Property Taxes		39,925	38,190	78,115	(4,912)	10-11	73,203	-		73,203
408.12	Payroll Taxes		13,532	21,222	34,754	(7,608)	12	27,145	-		27,145
408.13	Other Taxes and Licenses		4,039	5,058	9,097	-		9,097	698	19	9,795
409.10	Federal Income Taxes, Utility Operating Income		-	-	-	(14,935)	13	(14,935)	74,496	20	59,561
409.11	State Income Taxes, Utility Operating Income		-	-	-	(2,312)	13	(2,312)	11,532	20	9,220
	Total Utility Operating Expenses		555,628	794,706	1,350,334	(284,266)		1,066,068	87,981		1,154,048
	TOTAL NET UTILITY OPERATING INCOME (LOSS)		154,478	(201,564)	(47,086)	87,067		39,982	144,609		184,591
	OTHER INCOME AND DEDUCTIONS										
414	Gains (Losses) from Dispositions		14,500	-	14,500	(14,500)	14	-	-		-
419	Interest and Dividend Income		-	28	28	(28)	15	-	-		-
421	Non-Utility Income		-	227,383	227,383	(227,383)	15	-	-		-
426	Miscellaneous Non-Utility Expenses		-	7,263	7,263	(7,263)	15	-	-		-
	TOTAL OTHER INCOME AND DEDUCTIONS		14,500	220,147	234,647	(234,647)		-	-		-
	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS										
408.20	Taxes Other Than Income, Other Income and Deductions		-	-	-	-		-	-		-
409.20	Income Taxes, Other Income and Deductions		-	-	-	-		-	-		-
	TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		-	-	-	-		-	-		-
	INTEREST EXPENSE										
427.3	Interest on Long-Term Debt		31,876	16,113	47,989	17,282	16	65,271	-		65,271
427.4	Interest on Customer Deposits		-	440	440	-		440	-		440
428	Amortization of Debt Discount & Expense		-	3,263	3,263	-		3,263	-		3,263
	TOTAL INTEREST EXPENSE		31,876	19,815	51,692	17,282		68,973	-		68,973
	NET INCOME (LOSS)		137,102	(1,232)	135,870	(164,861)		(28,991)	144,609		115,618
	Customer Growth Net Income		-	-	-	-		-	3,599	21	3,599
	NET INCOME (LOSS) AFTER GROWTH		137,102	(1,232)	135,870	(164,861)		(28,991)	148,208		119,217
	OPERATING MARGIN				10.43%			-2.62%			8.91%

NARUC ACCOUNT NUMBER AND TITLE		PER BOOKS	PROFORMA ADJUSTMENTS	AJE	PROFORMA PRESENT	PROPOSED INCREASE	AJE	BALANCE BEFORE TAXES
UTILITY OPERATING INCOME								
400	Total Utility Operating Revenues	710,107	6,065	1	716,172	148,225	17	864,397
UTILITY OPERATING EXPENSES								
401	Operating Expenses	423,567	(10,330)	3-7	413,237	-		413,237
403	Depreciation Expenses	71,711	16,942	8	88,654	-		88,654
408.10	Utility Regulatory Assessment Fees	2,854	33	9	2,886	800	18	3,686
408.11	Property Taxes	39,925	1,768	10	41,693	-		41,693
408.12	Payroll Taxes	13,532	(2,185)	12	11,347	-		11,347
408.13	Other Taxes and Licenses	4,039	-		4,039	445	19	4,484
409.10	Federal Income Taxes, Utility Operating Income	-	35,951	13	35,951	47,474	20	83,426
409.11	State Income Taxes, Utility Operating Income	-	5,565	13	5,565	7,349	20	12,914
	Total Utility Operating Expenses	555,628	47,743		603,372	56,068		659,440
	TOTAL NET UTILITY OPERATING INCOME (LOSS)	154,478	(41,678)		112,800	92,156		204,957
OTHER INCOME AND DEDUCTIONS								
414	Gains (Losses) from Dispositions	14,500	(14,500)	14	-	-		-
419	Interest and Dividend Income				-	-		-
421	Non-Utility Income				-	-		-
426	Misc Non-Utility Expenses				-	-		-
	TOTAL OTHER INCOME AND DEDUCTIONS	14,500	(14,500)		-	-		-
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS								
408.20	Taxes Other Than Income, Other Income and Deductions	-			-	-		-
409.20	Income Taxes, Other Income and Deductions	-			-	-		-
	TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	14,500	(14,500)		-	-		-
INTEREST EXPENSE								
427.3	Interest on Long-Term Debt	31,876	11,137	16	43,013			43,013
427.4	Interest on Customer Deposits	-	-		-	-		-
428	Amortization of Debt Discount & Expense	-	-		-	-		-
	TOTAL INTEREST EXPENSE	31,876	11,137		43,013	-		43,013
	NET INCOME (LOSS)	137,102	(67,315)		69,787	92,156		161,944
	Customer Growth Net Income	-	-		-	3,599	21	3,599
	NET INCOME (LOSS) AFTER GROWTH	137,102	(67,315)		69,787	95,755		165,542
	OPERATING MARGIN	19.31%			9.74%			19.15%

NARUC ACCOUNT NUMBER AND TITLE		PER BOOKS	ACCOUNTING & PROFORMA ADJUSTMENTS	AJE	PROFORMA PRESENT	PROPOSED RATE INCREASE	AJE	RATE CASE BALANCE
OPERATION & MAINTENANCE EXPENSES								
701	Salaries & Wages - Employees	54,191	12,369	3	66,560			66,560
703	Salaries & Wages-Officers, Directors and Majority Stockholders	122,615	(42,329)	3	80,286			80,286
704	Employee Pensions and Benefits	46,793	2,878	4	49,671			49,671
710	Purchased Wastewater Treatment				-			-
711	Sludge Removal Expense	31,534			31,534			31,534
715	Purchased Power	19,547			19,547			19,547
716	Fuel for Power Production				-			-
718	Chemicals	440			440			440
720	Materials and Supplies	8,479			8,479			8,479
730	Contractual Services - Billing							
731	Contractual Services - Engineering				-			-
732	Contractual Services - Accounting	7,903	(4,903)	6	3,000			3,000
733	Contractual Services - Legal				-			-
734	Contractual Services - Other	44,325			44,325			44,325
740	Rents	40,629			40,629			40,629
750	Transportation Expenses	9,097			9,097			9,097
756	Insurance - Vehicle	6,156			6,156			6,156
758	Insurance - Workmans Comp	9,827			9,827			9,827
759	Insurance - Other	15,597			15,597			15,597
765	Regulatory Commission Expenses		21,654	7	21,654			21,654
770	Bad Debt Expense				-			-
775	Miscellaneous Expenses	6,435			6,435			6,435
SEWER OPERATING AND MAINTENANCE EXPENSES		423,567	(10,330)		413,237	-		413,237

	NARUC ACCOUNT NUMBER AND TITLE	PER BOOKS	PROFORMA ADJUSTMENTS	AJE	PROFORMA PRESENT	PROPOSED INCREASE	AJE	RATE CASE BALANCE
	UTILITY OPERATING INCOME							
400	Total Utility Operating Revenues	593,142	(203,264)	1-2	389,877	84,365	17	474,243
	UTILITY OPERATING EXPENSES							
401	Operating Expenses	700,611	(291,475)	3-7	409,136	-		409,136
403	Depreciation Expenses	26,782	30,355	8	57,137	-		57,137
408.10	Utility Regulatory Assessment Fees	2,843	(24)	9	2,819	455	18	3,274
408.11	Property Taxes	38,190	(6,680)	11	31,510	-		31,510
408.12	Payroll Taxes	21,222	(5,423)	12	15,798	-		15,798
408.13	Other Taxes and Licenses	5,058	-		5,058	253	19	5,311
409.10	Federal Income Taxes, Utility Operating Income	-	(50,886)	13	(50,886)	27,021	20	(23,865)
409.11	State Income Taxes, Utility Operating Income	-	(7,877)	13	(7,877)	4,183	20	(3,694)
	Total Utility Operating Expenses	794,706	(332,009)		462,696	31,912		494,609
	TOTAL NET UTILITY OPERATING INCOME (LOSS)	(201,564)	128,745		(72,819)	52,453		(20,366)
	OTHER INCOME AND DEDUCTIONS							
414	Gains (Losses) from Dispositions	-	-		-	-		-
419	Interest and Dividend Income	28	(28)	15	-	-		-
421	Non-Utility Income	227,383	(227,383)	15	-	-		-
426	Misc Non-Utility Expenses	7,263	(7,263)	15	-	-		-
	TOTAL OTHER INCOME AND DEDUCTIONS	220,147	(220,147)					
	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS							
408.20	Taxes Other Than Income, Other Income and Deductions	-	-	-	-	-		-
409.20	Income Taxes, Other Income and Deductions	-	-	-	-	-		-
	TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	-	-	-	-	-		-
	INTEREST EXPENSE							
427.3	Interest on Long-Term Debt	16,113	6,145	16	22,258	-		22,258
427.4	Interest on Customer Deposits	440	-		440	-		440
428	Amortization of Debt Discount & Expense	3,263	-		3,263	-		3,263
	TOTAL INTEREST EXPENSE	19,815	6,145		25,960	-		25,960
	NET INCOME (LOSS)	(1,232)	(97,546)		(98,779)	52,453		(46,326)
	Customer Growth Net Income	-	-		-	-		-
	NET INCOME (LOSS) AFTER GROWTH	(1,232)	(97,546)		(98,779)	52,453		(46,326)
	OPERATING MARGIN	-0.21%			-25.34%			-9.77%

For the 12 Months Ended June 30, 2017

NARUC ACCOUNT NUMBER AND TITLE		PER BOOKS	ACCOUNTING & PROFORMA ADJUSTMENTS	AJE	PROFORMA PRESENT	PROPOSED RATE INCREASE	AJE	RATE CASE BALANCE
OPERATION & MAINTENANCE EXPENSES								
701	Salaries & Wages - Employees	156,855	(70,639)	3	86,216			86,216
703	Salaries & Wages-Officers, Directors and Majority Stockholders	116,673	1,569	3	118,242			118,242
704	Employee Pensions and Benefits	1,535			1,535			1,535
710	Purchased Wastewater Treatment	206,474	(206,474)	5	-			-
711	Sludge Removal Expense	475			475			475
715	Purchased Power	51,201			51,201			51,201
716	Fuel for Power Production	(2,059)			(2,059)			(2,059)
718	Chemicals	3,936			3,936			3,936
720	Materials and Supplies	20,781			20,781			20,781
730	Contractual Services - Billing							
731	Contractual Services - Engineering				-			-
732	Contractual Services - Accounting	23,022	(19,854)	6	3,169			3,169
733	Contractual Services - Legal	8,740	(8,740)	6	-			-
734	Contractual Services - Other	67,478			67,478			67,478
740	Rents				-			-
750	Transportation Expenses	15,878			15,878			15,878
756	Insurance - Vehicle	6,863			6,863			6,863
758	Insurance - Workmans Comp				-			-
759	Insurance - Other				-			-
765	Regulatory Commission Expenses		12,663	7	12,663			12,663
770	Bad Debt Expense	160			160			160
775	Miscellaneous Expenses	22,600			22,600			22,600
	SEWER OPERATING AND MAINTENANCE EXPENSES	700,611	(291,475)		409,136	-		409,136

SYNERGY, L.P.

ADJUSTING JOURNAL ENTRIES	SERVICE TERRITORY 1	SERVICE TERRITORY 2	COMBINED
PROFORMA ADJUSTING ENTRIES			
OPERATING REVENUE			
1) To adjust revenue to reflect # of customers billed at end of year and to re-class apartment revenue from commercial to residential. Service Territory 2 collects treatment revenue on behalf of treatment providers. This revenue is not included in proforma operating revenue.			
Residential	210,486	(193,967)	16,519
Commercial	(204,421)	303	(204,118)
Operating Revenues	6,065	(193,664)	(187,599)
2) To remove revenue from intercompany rental of building. Synergy to pay MUI for rental of office space.			
Rents		(9,600)	(9,600)
TOTAL OPERATING REVENUE ADJUSTMENTS	6,065	(203,264)	(197,199)
OPERATING EXPENSES			
3) To adjust salaries based on salary increase, to allocate time between entities and to remove officer compensation not chargeable to customers			
Salaries & Wages - Employees	12,369	(70,639)	(58,270)
Salaries & Wages - Officers	(42,329)	1,569	(40,760)
4) To adjust employee benefits based on most current annual premium and to include family coverage for owner			
Employee Pensions & Benefits	2,878	-	2,878
5) To remove purchased wastewater treatment costs - pass through expense. Amounts paid to treatment providers			
Purchased Wastewater Treatment		(206,474)	(206,474)
6) To remove expenses paid in test year for rate case work			
Contractual Services - Accounting	(4,903)	(19,854)	(24,756)
Contractual Services - Legal		(8,740)	(8,740)
7) To amortize estimated current rate case expenses over 3 year period - \$102,950 times 33.33% = \$34,317. Split between service territories based on capital interest in Synergy LP. Serv Terr 1 (DSI) 63.1% = \$21,654 Serv Terr 2 (MUI) 36.9% = \$12,663			
Regulatory Commission Expenses	21,654	12,663	34,317
TOTAL O & M ADJUSTMENTS	(10,330)	(291,475)	(301,805)
DEPRECIATION			
8) To adjust depreciation to reflect current book depreciation, to reflect assets reclassified in last DSI rate case, to add depreciation for new assets added and to allocate assets used in both entities			
Depreciation	16,942	30,355	47,298

SYNERGY, L.P.

ADJUSTING JOURNAL ENTRIES	SERVICE TERRITORY 1	SERVICE TERRITORY 2	COMBINED
GROSS RECEIPTS TAX			
9) To adjust PSC Gross Receipts based on Proforma revenue, including pass-through revenue)			
Calculation			
Receipts	1,571		
Rate	0.005397500		
	8		
Utility Regulatory Assessment Fees	<u>33</u>	<u>(24)</u>	<u>8</u>
PROPERTY TAX			
10) To increase property tax for asset added at end of test year			
Calculation			
FMV	38,753		
Tax Rate	10.5%		
Assessed value	4,069		
Millage rate for 2017 (Irmo FD #5)	0.434416		
Tax Due	1,768		
Property Tax	<u>1,768</u>	<u>-</u>	<u>1,768</u>
11) To decrease property tax for MUI building - no longer considered utility			
Property tax	<u>-</u>	<u>(6,680)</u>	<u>(6,680)</u>
TOTAL PROPERTY TAX	<u>1,768</u>	<u>(6,680)</u>	<u>(4,912)</u>
PAYROLL TAX			
12) To adjust payroll tax based on salary adjustments			
Payroll Tax	<u>(2,185)</u>	<u>(5,423)</u>	<u>(7,608)</u>
FEDERAL & STATE INCOME TAXES			
13) To adjust federal and state income tax expense (benefit) on proforma revenue at 34% US and 5% SC			
Federal Income Tax	<u>35,951</u>	<u>(50,886)</u>	<u>(14,935)</u>
State Income Tax	<u>5,565</u>	<u>(7,877)</u>	<u>(2,312)</u>
OTHER INCOME AND DEDUCTIONS			
14) To remove insurance proceeds from theft loss			
Gain from disposition	<u>(14,500)</u>	<u>-</u>	<u>(14,500)</u>
15) To remove non-utility income and expenses			
Interest and dividend income	-	(28)	(28)
Non-utility income	-	(227,383)	(227,383)
Non-utility expenses	<u>-</u>	<u>(7,263)</u>	<u>(7,263)</u>
TOTAL OTHER INCOME AND DEDUCTIONS	<u>(14,500)</u>	<u>(234,674)</u>	<u>(249,174)</u>
INTEREST			
16) To allocate interest paid in test year and to increase interest expense to be paid for debt issued at end of test year			
Interest	<u>11,137</u>	<u>6,145</u>	<u>17,282</u>

SYNERGY, L.P.

ADJUSTING JOURNAL ENTRIES

PROPOSED ADJUSTING ENTRIES

		SERVICE TERRITORY 1	SERVICE TERRITORY 2	COMBINED
17)	To increase operating revenue at increased rates			
	Residential	55,912	65,219	121,131
	Commercial	<u>92,313</u>	<u>19,146</u>	<u>111,459</u>
	Operating Revenues	<u>148,225</u>	<u>84,365</u>	<u>232,590</u>
18)	To increase gross receipts taxes on proposed revenue increase			
	Calculation			
	Receipts	232,590		
	Rate	0.005397500		
	Utility Regulatory Assessment Fees	<u>800</u>	<u>455</u>	<u>1,255</u>
19)	To increase corporate license fee based on .3% of receipts increase			
	Calculation			
	Receipts	232,590		
	Rate	0.003000000		
	Other Taxes and Licenses	<u>445</u>	<u>253</u>	<u>698</u>
20)	To adjust federal and state income tax expense (benefit) on proposed revenue at 34% US and 5% SC			
	Federal Income Tax	<u>47,474</u>	<u>27,021</u>	<u>74,496</u>
	State Income Tax	<u>7,349</u>	<u>4,183</u>	<u>11,532</u>
21)	To calculate customer growth factor. Service Territory 1 factor is 2.222% Service Territory 2 factor is 0.00%			
	Customer Growth Net Income	<u>3,599</u>	<u>-</u>	<u>3,599</u>

SCHEDULE C

For the 12 Months Ended June 30, 2017

	# at end of test year	Annualized	Rate	Total	REVENUE AT CURRENT	INCREASED RATE	REVENUE AT INCREASED RATE
RESIDENTIAL							
SINGLE FAMILY	129	1,548	35.87	55,527	55,527	43.42	67,214
APARTMENT	514	6,168	34.07	210,144	210,144	41.24	254,368
TOTAL RESIDENTIAL	643			265,671			321,582
COMMERCIAL							
SERVICE STATIONS							
1ST BAY	8	96	55.76	5,353	5,353	67.50	6,480
ADDITIONAL BAY	27	324	27.88	9,033	9,033	33.75	10,935
W/OUT BAY			39.18	-	-	47.43	-
FOOD SERVICE OPERATIONS							
ORDINARY/SEAT (NOT 24 HRS)	1,864	22,368	5.58	124,813	124,813	6.75	150,984
24 HOUR RESTAURANT/SEAT	43	516	8.34	4,303	4,303	10.10	5,212
VENDING MACHINE	152	1,824	3.33	6,074	6,074	4.03	7,351
CHURCHES							
LESS THAN 132 SEATS		-	35.87	-	-	43.42	-
132 SEATS OR GREATER	4,629	55,548	0.27	14,998	14,998	0.33	18,331
MINIMUM MONTHLY CHARGE	61	732	35.87	26,257	26,257	43.42	31,783
CAR WASHES							
PER AVERAGE # OF CARS PER DAY	201	2,412	5.67	13,676	13,676	6.86	16,546
OFFICES							
PER PERSON/NO RESTAURANT	2,132	25,584	1.39	35,562	35,562	1.68	42,981

Service Territory 1
Revenue

For the 12 Months Ended June 30, 2017

	# at end of test year	Annualized	Rate	Total	REVENUE AT CURRENT	INCREASED RATE	REVENUE AT INCREASED RATE
SCHOOLS							
PER STUDENT, NO SHOWERS OR GYM OR CAFETERIA	846	10,152	1.11	11,269	11,269	1.34	13,604
SHOPPING CENTERS							
PER 1,000 SQ. FT.	953	11,433	11.17	127,708	127,708	13.52	154,576
SWIMMING POOLS							
PER PERSON	373	4,476	1.11	4,968	4,968	1.34	5,998
THEATERS							
INDOOR/SEAT	2,880	34,560	0.60	20,736	20,736	0.73	25,229
MOTELS							
PER UNIT	520	6,240	4.75	29,640	29,640	5.75	35,880
LAUNDRIES							
SELF SERVE PER MACHINE	17	204	18.96	3,868	3,868	22.95	4,682
TOTAL COMMERCIAL				438,258			530,571
TOTAL REVENUE				703,929			852,153

For the 12 Months Ended June 30, 2017

	# at end of test year	Annualized	Rate	REVENUE AT CURRENT	INCREASED RATE	REVENUE AT INCREASED RATE
RESIDENTIAL COLLECTIONS ONLY						
Residential Collection Only, Northwoods	92	1104	23.03	25,425	28.79	31,784
Residential Collection Only, Royal Hills	27	324	23.03	7,462	28.79	9,328
Mobile Home, Royal Hills	7	84	17.27	1,451	21.59	1,814
Residential Collection Only, Van Arsdale	133	1596	23.03	36,756	28.79	45,949
RESIDENTIAL COLLECTION & TREATMENT						
Collection/Treatment - Residential	417	5004	37.90	189,652	47.38	237,090
COMMERCIAL COLLECTION						
Collection Only, Van Arsdale	277	3324	23.03	76,552	28.79	95,698
RESIDENTIAL						
				260,745		325,964
COMMERCIAL						
				76,552		95,698
TOTAL COLLECTION & TREATMENT						
				337,297		421,662
PASS-THROUGH TREATMENT ONLY						
Service Charge, Northwoods	103	1236	21.66	26,772		26,772
Outside Treatment, Northwoods	92	1104	28.30	31,243		31,243
Outside Treatment, Royal Hills	34	408	25.85	10,547		10,547
Outside Treatment, Van Arsdale	407	4884	26.66	130,207		130,207
TOTAL PASS-THROUGH TREATMENT ONLY						
				198,769		198,769
(Not included in proforma revenue)						
RESIDENTIAL						
				260,745		325,964
COMMERCIAL						
				76,552		95,698
PASS-THOUGH						
				198,769		198,769
TOTAL WASTEWATER SALES REVENUE						
				536,066		620,431

SCHEDULE D

UTILITY PLANT IN SERVICE

Asset	Property Description	Date In Service	Cost	Book Period	Prior Depreciation as of 6/30/16	Book Current Depreciation	Ending Depreciation as of 6/30/17	Net Book Value	Book Future Depreciation
15	LAND	1/01/88	40,000.00	0		0	0.00	40,000.00	
1	SEWER SYSTEM - NET	1/01/88	120,000.00	32	106,718	3,750.00	110,468.00	9,532.00	3,750.00
5	GENERAL PLANT - COMPUTER	11/01/88	1,500.00	6	1,500	0	1,500.00	0.00	
4	1999 FORD F-150 (SERVICE TERRITORY 1 - 33%)	6/15/02	7,672.00	6	7,672	0	7,672.00	0.00	
6	BR-EQUIPMENT SYSTEMS	1/01/03	429,129.93	18	314,233	23,840.61	339,765.85	83,442.75	23,840.61
26	BR-EQUIPMENT SYSTEMS - CASE BOBCAT	1/01/03	30,457.00	12	30,457	0.00	30,457.00	0.00	STOLEN
3	CAT BACKHOE (SERVICE TERRITORY 1 - 10%)	10/15/03	5,355.00	12	5,355	0	5,355.00	0.00	
23	OFFICE DESK	3/01/04	300.00	15	245	20.00	265.00	35.00	20.00
8	CASE GENERATOR	8/31/04	24,468.00	20	14,477	1,223.40	15,700.30	8,767.70	1,223.40
9	2008 DODGE PICKUP	12/30/05	27,556.00	6	27,556	0	27,556.00	0.00	
10	TOSHIBA GENERATOR	8/05/06	1,270.00	20	625	63.50	688.25	581.75	63.50
18	DIGESTOR/SLUDGE (20)	5/17/07	3,221.00	20	1,463	161.06	1,623.68	1,597.32	161.06
19	DIGESTOR/SLUDGE (32)	12/13/07	5,189.00	32	1,379	162.16	1,541.56	3,647.44	162.16
16	DIGESTOR/SLUDGE (15)	12/17/07	3,670.00	15	2,081	244.66	2,325.34	1,344.66	244.66
20	DIGESTOR/SLUDGE (35)	12/27/07	106,752.00	35	25,944	3,050.06	28,994.21	77,757.79	3,050.06
11	KOBELCO EXCAVATOR (SERVICE TERRITORY 1 - 75%)	12/31/07	89,975.00	12	63,715	7,497.92	71,212.72	18,762.28	7,497.92
12	BR-PLANT/SEWER SYSTEM	7/01/08	1,102,979.00	32	275,745	34,468.08	310,212.81	792,766.19	34,468.08
17	DIGESTOR/SLUDGE (18)	11/05/08	122,330.00	18	51,565	6,796.12	58,361.39	63,968.61	6,796.12
13	2008 DODGE RAM (SERVICE TERRITORY 1 - 50%)	10/24/12	18,948.00	6	11,580	3,158.00	14,738.00	4,210.00	2,631.00
14	JOHN DEERE MOWER (SERVICE TERRITORY 1 - 75%)	6/19/13	7,865.00	12	2,294	655.42	2,948.97	4,916.03	655.42
25	BR PUMP	8/22/13	2,550.00	18	401	141.66	543.06	2,006.94	141.66
21	GENERATOR 125-149 KVA MAGNUM PRO	12/09/15	14,370.00	20	419	718.50	1,137.63	13,232.37	718.50 NEW
27	CASE SKID STEER	6/30/17	38,753.50	12	0	538.24	538.24	38,215.26	3,229.46 NEW
Grand Total			2,204,310.43		945,423.61	85,951.15	1,033,605.01	1,164,784.09	88,653.61
Less dispositions			30,457.00		30,457.00	0.00	30,457.00	0.00	
			<u>2,173,853.43</u>		<u>914,966.61</u>	<u>85,951.15</u>	<u>1,003,148.01</u>	<u>1,164,784.09</u>	<u>88,653.61</u>

Assets added since last rate case

GENERATOR 125-149 KVA MAGNUM PRO
CASE SKID STEER

Cost

Period

20

12

14,370.00

38,753.50

1,137.63

538.24

13,950.87

38,215.26

Assets removed since last rate case

CAT GENERATOR
BR-EQUIPMENT SYSTEMS*
BR-EQUIPMENT SYSTEMS - CASE BOBCAT

Cost

Period

20

12

37,000.00

170,138.00

30,457.00

Disposed 10/15/15

Disposed 1/1/16

Stolen 6/4/16

*Partial disposition due to duplication of assets on schedule and retirement of items no longer in use

**Service Territory 2
Depreciation Schedule**

For the 12 Months Ended June 30, 2017

UTILITY PLANT IN SERVICE

Asset	Property Description	Date In Service	Book Cost	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Future Depreciation
79	LAND	7/01/78	8,000.00	0	0.00	0.00	0.00	8,000.00	0.00
6	FLOW METER	8/01/86	3,087.00	5	3,087.00	0.00	3,087.00	0.00	0.00
11	CONCRETE FENCING	5/01/88	1,254.00	25	1,254.00	0.00	1,254.00	0.00	0.00
16	PUMP	12/01/91	840.00	15	840.00	0.00	840.00	0.00	0.00
21	FLOORING OFFICE	1/01/94	3,243.00	10	3,243.00	0.00	3,243.00	0.00	0.00
24	AC - OFFICE	7/01/95	3,260.00	15	3,260.00	0.00	3,260.00	0.00	0.00
28	SEWER TAPS - VANARSDALE	11/01/95	63,000.00	15	63,000.00	0.00	63,000.00	0.00	0.00
26	VAN ARSDALE LINE	11/01/95	14,997.00	45	6,888.19	333.27	7,221.46	7,775.54	333.27
30	OFFICE & LAB EQUIPMENT	12/01/96	21,686.00	15	21,686.00	0.00	21,686.00	0.00	0.00
31	PRESSURE TRUCK	2/01/97	67,543.00	6	67,543.00	0.00	67,543.00	0.00	0.00
32	BACKHOE	3/01/97	25,850.00	12	25,850.00	0.00	25,850.00	0.00	0.00
42	PVC PIPE - 6 IN O RING	10/01/97	19,505.00	18	19,505.00	0.00	19,505.00	0.00	0.00
34	PUMPS-ORANGEBURG	11/01/99	20,685.00	18	20,307.10	377.90	20,685.00	0.00	377.90
37	CONTROL PANEL - ORANGEBURG	1/01/00	6,042.00	18	5,537.13	335.67	5,872.80	169.20	335.67
38	PIPE-WINNS	3/01/00	18,021.00	30	9,810.34	600.70	10,411.04	7,609.96	600.70
40	BORING TOOL	5/01/00	8,080.00	15	8,080.00	0.00	8,080.00	0.00	0.00
39	TAPS-ORANGEBURG	5/01/00	18,250.00	15	18,250.00	0.00	18,250.00	0.00	0.00
41	LINE-WINNS	11/01/00	11,263.00	30	6,255.84	375.43	6,631.27	4,631.73	375.43
84	1999 FORD F-150 (SERVICE TERRITORY 2 - 67%)	6/15/02	15,577.00	6	15,577.00	0.00	15,577.00	0.00	0.00
45	BENSHAW DRIVE - HOBGOOD	8/01/03	5,197.00	18	3,728.86	288.72	4,017.58	1,179.42	288.72
85	CAT BACKHOE (SERVICE TERRITORY 2 - 90%)	10/15/03	48,195.00	12	48,195.00	0.00	48,195.00	0.00	0.00
46	PUMP - INTERSTATE UTILITIES	12/01/03	1,771.00	15	1,485.39	118.07	1,603.46	167.54	118.07
47	TECO MOTOR	2/01/04	534.00	15	441.83	35.60	477.43	56.57	35.60
48	PUMP - ELECTRIC MOTOR AND REPAIR	3/01/04	3,393.00	15	2,789.39	226.20	3,015.59	377.41	226.20
49	SEWAGE PUMP - HUGHES	3/01/04	844.00	15	693.86	56.27	750.13	93.87	56.27
50	PUMP - PETE DUTY	4/01/04	1,092.00	15	891.55	72.80	964.35	127.65	72.80
52	PUMP - HUGHES	5/01/04	2,828.00	15	2,293.38	188.53	2,481.91	346.09	188.53
73	COMPUTER & SOFTWARE	5/01/05	6,350.00	6	6,350.00	0.00	6,350.00	0.00	0.00
66	2006 TOYOTA	6/01/06	26,214.00	6	26,214.00	0.00	26,214.00	0.00	0.00
74	PUMP STATION	5/10/07	6,700.00	15	4,114.69	446.67	4,561.36	2,138.64	446.67

Service Territory 2
Depreciation Schedule

For the 12 Months Ended June 30, 2017

UTILITY PLANT IN SERVICE

Asset	Property Description	Date In Service	Book Cost	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Future Depreciation
75	ULTRAVIOLET DISENFECTANT UNIT	7/01/07	608,399.00	25	206,855.72	24,335.96	231,191.68	377,207.32	24,335.96
86	KOBELCO EXCAVATOR (SERVICE TERRITORY 2 - 25%)	12/31/07	29,992.00	12	21,244.31	2,499.33	23,743.64	6,248.36	2,499.33
60	CHEVY TRUCK	2/11/08	15,622.00	6	15,622.00	0.00	15,622.00	0.00	0.00
61	DUMP TRUCK	7/01/08	35,300.00	12	23,525.28	2,941.67	26,466.95	8,833.05	2,941.67
53	COPIER	7/01/09	3,788.10	6	3,788.10	0.00	3,788.10	0.00	0.00
54	UTILITY PLANT WIP COMPLETE	1/01/10	28,890.00	32	5,862.09	902.81	6,764.90	22,125.10	902.81
55	VARNVILLE PUMPING EQUIPMENT	5/27/10	7,761.34	25	1,891.63	310.45	2,202.08	5,559.26	310.45
56	BELT PRESS	6/30/10	133,750.00	15	53,500.01	8,916.67	62,416.68	71,333.32	8,916.67
71	LOW BOY	6/30/10	37,000.00	12	18,499.99	3,083.33	21,583.32	15,416.68	3,083.33
72	TRUCK T-300 KENWORTH	6/30/10	58,400.00	12	29,200.01	4,866.67	34,066.68	24,333.32	4,866.67
57	NORTHWOOD ESTATE PROJECT	12/21/10	5,040.07	15	1,855.84	336.00	2,191.84	2,848.23	336.00
58	ADDL SALES TAX ON EQUIPMENT	7/01/11	13,947.42	18	3,874.29	774.86	4,649.15	9,298.27	774.86
87	2008 DODGE RAM (SERVICE TERRITORY 2 - 50%)	10/24/12	18,948.00	6	11,579.33	3,158.00	14,737.33	4,210.67	3,158.00
65	RAINTREE PHASE II	6/05/13	9,963.31	32	955.38	311.35	1,266.73	8,696.58	311.35
88	JOHN DEERE MOWER (SERVICE TERRITORY 2 - 25%)	6/19/13	2,621.00	12	655.26	218.42	873.68	1,747.32	218.42
59	VANARSDALE PUMP STATION	6/27/13	1,174.86	25	141.36	46.99	188.35	986.51	46.99
76	OFFICE HEATER	11/19/13	1,664.00	15	286.57	110.93	397.50	1,266.50	110.93
81	EBARA SEWAGE PUMP	7/14/15	1,902.89	15	126.86	126.86	253.72	1,649.17	126.86
82	PUMPS (2) VOLUTE	10/13/15	9,219.88	15	460.99	614.66	1,075.65	8,144.23	614.66
83	EBARA SEWAGE PUMP	1/28/16	1,892.63	15	52.57	126.18	178.75	1,713.88	126.18
Total			1,458,577.50		797,149.14	57,136.97	854,286.11	604,291.39	57,136.97

SCHEDULE E

SCHEDULE F

For the 12 Months Ended June 30, 2017

NARUC ACCOUNT NUMBER AND TITLE		PER BOOKS	ACCOUNTING & PROFORMA ADJUSTMENTS	AJE	PROFORMA PRESENT	PROPOSED RATE INCREASE	AJE	RATE CASE BALANCE
WASTEWATER SALES REVENUE								
521	Flat Rate Revenues - General Customers							
521.1	Residential	55,184	210,486	1	265,671	55,912	17	321,582
521.2	Commercial	642,679	(204,421)	1	438,258	92,313	17	530,571
521.3	Industrial				-			-
521.4	Public Authorities				-			-
521.5	Multiple Family Dwelling Revenues				-			-
521.6	Other Revenues (Availability)	3,148			3,148			3,148
	Total Flat Rate (Unmetered) Revenues	701,012	6,065		707,077	148,225		855,302
522	Measured Revenues - General Customers				-			-
522.1	Residential				-			-
522.2	Commercial				-			-
522.3	Industrial				-			-
522.4	Public Authorities				-			-
522.5	Multiple Family Dwelling Revenues				-			-
	Total Measured Revenues				-			-
523	Revenues from Pub Auth	9,095			9,095			9,095
	TOTAL WASTEWATER SALES REVENUE	710,107	6,065		716,172	148,225		864,397
OTHER WASTEWATER REVENUES								
530	Guaranteed Revenues				-			
536	Other Wastewater Revenues				-			
	TOTAL OTHER WASTEWATER REVENUES	-	-		-			
400	TOTAL OPERATING REVENUES	710,107	6,065		716,172	148,225		864,397

For the 12 Months Ended June 30, 2017

NARUC ACCOUNT NUMBER AND TITLE	PER BOOKS	ACCOUNTING & PROFORMA ADJUSTMENTS	AJE	PROFORMA PRESENT	PROPOSED RATE INCREASE	AJE	RATE CASE BALANCE
WASTEWATER SALES REVENUE							
521 Flat Rate Revenues - General Customers				-			
521.1 Residential	454,712	(193,967)	1	260,745	65,219	17	325,964
521.2 Commercial	76,248	303	1	76,552	19,146	17	95,698
521.3 Industrial				-			-
521.4 Public Authorities	70			70			70
521.5 Multiple Family Dwelling Revenues				-			-
521.6 Other Revenues (Availability)				-			-
Total Flat Rate (Unmetered) Revenues	531,031	(193,664)		337,367	84,365		421,732
522 Measured Revenues - General Customers							-
522.1 Residential				-			-
522.2 Commercial				-			-
522.3 Industrial				-			-
522.4 Public Authorities				-			-
522.5 Multiple Family Dwelling Revenues				-			-
Total Measured Revenues				-	-		-
523 Revenues from Pub Auth				-			-
TOTAL WASTEWATER SALES REVENUE	531,031	(193,664)		337,367	84,365		421,732
OTHER WASTEWATER REVENUES							
530 Guaranteed Revenues				-			
534 Rents	40,629	(9,600)	2	31,029			31,029
536 Other Wastewater Revenues	21,482			21,482			21,482
TOTAL OTHER WASTEWATER REVENUES	62,111	(9,600)		52,511	-		52,511
400 TOTAL OPERATING REVENUES	593,142	(203,264)		389,877	84,365		474,243

SCHEDULE G

For the 12 Months Ended June 30, 2017

Service Territory 1
Schedule of Rates - Current & Proposed

	CURRENT		PROPOSED		INCREASE
SCHEDULE OF RESIDENTIAL RATES					
SINGLE FAMILY	35.87		43.42		21.05%
APARTMENT	34.07		41.24		21.05%
SCHEDULE OF COMMERCIAL RATES					
SERVICE STATIONS					
1ST BAY	55.76		67.50		21.05%
ADDITIONAL BAY	27.88		33.75		21.05%
W/OUT BAY	39.18		47.43		21.05%
FOOD SERVICE OPERATIONS					
ORDINARY/SEAT (NOT 24 HRS)	5.58		6.75		21.05%
24 HOUR RESTAURANT/SEAT	8.34		10.10		21.05%
VENDING MACHINE	3.33		4.03		21.05%
CHURCHES					
LESS THAN 132 SEATS	35.87		43.42		21.05%
132 SEATS OR GREATER	0.27		0.33		21.05%
MINIMUM MONTHLY CHARGE	35.87		43.42		21.05%
CAR WASHES					
PER AVERAGE # OF CARS PER MONTH	5.67		6.86		21.05%
OFFICES					
PER PERSON/NO RESTAURANT	1.39		1.68		21.05%
SCHOOLS					
PER STUDENT, NO SHOWERS OR GYM OR CAFETERIA	1.11		1.34		21.05%
SHOPPING CENTERS					
PER 1,000 SQ. FT.	11.17		13.52		21.05%
SWIMMING POOLS					
PER PERSON	1.11		1.34		21.05%
THEATERS					
INDOOR/SEAT	0.60		0.73		21.05%
MOTELS					
PER UNIT	4.75		5.75		21.05%
LAUNDRIES					
SELF SERVE PER MACHINE	18.96		22.95		21.05%

For the 12 Months Ended June 30, 2017

Service Territory 2
Schedule of Rates - Current & Proposed

	CURRENT		PROPOSED		INCREASE
SCHEDULE OF RESIDENTIAL COLLECTION ONLY					
SINGLE FAMILY	23.03		28.79		25.00%
APARTMENTS	23.03		28.79		25.00%
MOBILE HOME	17.27		21.59		25.00%
SCHEDULE OF COMMERCIAL COLLECTION ONLY					
OTHER	23.03		28.79		25.00%
SCHEDULE OF RESIDENTIAL TREATMENT					
SINGLE FAMILY	37.90		47.38		25.00%
APARTMENTS	37.90		47.38		25.00%
MOBILE HOME	28.43		35.54		25.00%
SCHEDULE OF COMMERCIAL TREATMENT					
CONVENIENCE STORE	37.90		47.38		25.00%
OTHER	37.90		47.38		25.00%

EXHIBIT C

DHEC Letter



October 23, 2017

Mr. Scott Elliott
Elliott & Elliott, P.A.
1508 Lady Street
Columbia, SC 29201

RE: Synergy Utilities, LP
PSC Rate Case


Dear Mr. Elliott:

This letter serves to confirm that the systems reflected by the permits below all have the valid DHEC permits needed to operate.

- Permit# SC0032743
- Permit# SC0039055
- Permit# ND0067075
- Satellite Sewer-SSS000758
- Satellite Sewer- SSS000787
- Satellite Sewer-SSS000631

I can be reached at 803-898-4157 or at debessjp@dhec.sc.gov.

Sincerely,



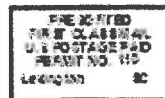
Jeffrey P. deBessonnet, P.E., Director
Water Facilities Permitting Division

EXHIBIT D

Customer Bill Form

Synergy Utilities, LP
816 E. Main Street
Lexington, SC 29072
803-359-4803 (24 HOURS)
synergysutilitieslp@gmail.com

Return Service Requested



Account No. [REDACTED]
Service For 09/01/2016 To 09/30/2016
Billing Date 09/01/2016

Account No. [REDACTED]
Total Paid \$ _____

Fast Due
Sewer Service

CURRENT OCCUPANT
[REDACTED]
COLUMBIA, SC 29210

Total Due By 09/19/2016
Total Due After 09/19/2016

Keep This Stub For Your Records

Please Return This Stub With Payment

FRONT

Please notify SYNERGY UTILITIES, LP.
Of change of address or ownership

Visa MC AMEX Discover

Card# _____

Exp. Date: _____ CID# _____

Billing Address: _____

Phone # _____

Printed Signature: _____

Signed Signature: _____

Dear Customer:

A 1-1/2% late payment charge will be added to
any unpaid balance not paid by the 19th of the
following month from billing date:

Applicable rate schedule is available upon request

SYNERGY UTILITIES, LP.

Office Hours:

Monday Thursday
8:30 am - 4:30 pm

Friday
8:30 am - 2:00 pm

PLEASE RETURN THIS STUB WITH PAYMENT KEEP THIS STUB FOR YOUR RECORDS

BACK

EXHIBIT E

Annual Reports and Gross Receipts Tax Filing

Synergy Utilities, LP

SOUTH CAROLINA PUBLIC SERVICE COMMISSION
and
SOUTH CAROLINA OFFICE OF REGULATORY STAFF
GROSS RECEIPTS FOR THE TWELVE (12) MONTHS ENDING JUNE 30, 2017
(Please correct preprinted information as required)

Development Service, Inc		57-0858009	
Company Name (as shown on Certificate)		FEIN	
List d/b/a and/or f/k/a aliases	Lexington	SC	29072
816 East Main Street	City	State	Zip Code
Address	803-359-4803	midlandsutility@gmail.com	
Keith G. Parnell	Area Code & Phone Number	E-Mail	
Regulatory Contact			

INTRASTATE GROSS RECEIPTS**Revenues Derived Via South Carolina Operations from:**

Water Revenues	(Water) \$	
Sewer Revenues	(Sewer)	\$ 709,431.47
Electricity Revenues	(Electric)	
Natural Gas Revenues	(Gas)	
Railroad Revenues	(Railroad)	
Telecommunications Revenues:		
ILEC (Local Exchange)	(ILEC)	
CLEC (Competitive Local Exchange)	(CLEC)	
IXC (Long Distance)	(IXC)	
PSP (Payphone Service Provider)	(PSP)	
Wireless (Eligible Telecommunications Carrier)	(Wireless ETC)	
Total Revenues Derived Via South Carolina Operations	\$	709,431.47

Preparer's Signature

Date

AffidavitState of South CarolinaCounty of Lexington

Personally appeared before me Keith G. Parnell who, being duly sworn, says that he/she is the President of Development Service, Inc (Company) and that the foregoing statement, for the twelve (12) months ending June 30, 2017, is correctly taken from the books and records of said Company, and is true to the best of his/her knowledge and belief.

Sworn to and subscribed before me this 10th day of August, 2017.

Notary Public

My commission expires

July 29, 2019

Place

Seal

Here

Return completed form to:
South Carolina Office of Regulatory Staff
Attention: Gross Receipts Department
1401 Main Street, Suite 900
Columbia, SC 29201

Failure to timely complete and submit this form could result in the loss of your license, authority or certificate to operate in South Carolina.

Return Deadline is August 31, 2017

Synergy Utilities, LP

SOUTH CAROLINA PUBLIC SERVICE COMMISSION
and
SOUTH CAROLINA OFFICE OF REGULATORY STAFF
GROSS RECEIPTS FOR THE TWELVE (12) MONTHS ENDING JUNE 30, 2017
(Please correct preprinted information as required)

Midlands Utility, Inc	57-0669747
Company Name (as shown on Certificate)	FEIN
List d/b/a and/or f/k/a aliases	
816 East Main Street	Lexington SC 29072
Address	City State Zip Code
Keith G. Parnell	803-359-4803 midlandsutility@gmail.com
Regulatory Contact	Area Code & Phone Number E-Mail

INTRASTATE GROSS RECEIPTS

Revenues Derived Via South Carolina Operations from:

Water Revenues	(Water) \$
Sewer Revenues	(Sewer) \$552,588.78
Electricity Revenues	(Electric)
Natural Gas Revenues	(Gas)
Railroad Revenues	(Railroad)
Telecommunications Revenues:	
ILEC (Local Exchange)	(ILEC)
CLEC (Competitive Local Exchange)	(CLEC)
IXC (Long Distance)	(IXC)
PSP (Payphone Service Provider)	(PSP)
Wireless (Eligible Telecommunications Carrier)	(Wireless ETC)
Total Revenues Derived Via South Carolina Operations	\$ 552,588.78

Preparer's Signature

Date

AffidavitState of South Carolina County of Lexington

Personally appeared before me Keith G. Parnell who, being duly sworn, says that he/she is the President of Midlands Utility, Inc (Company) and that the foregoing statement, for the twelve (12) months ending June 30, 2017, is correctly taken from the books and records of said Company, and is true to the best of his/her knowledge and belief.

Sworn to and subscribed before me this 10th day of August, 2017.

Notary Public

My commission expires

July 29, 2019

Place

Seal

Here

Return completed form to:
South Carolina Office of Regulatory Staff
Attention: Gross Receipts Department
1401 Main Street, Suite 900
Columbia, SC 29201

Failure to timely complete and submit this form could result in the loss of your license, authority or certificate to operate in South Carolina.

Return Deadline is August 31, 2017

EXHIBIT F

Non-Recurring Charges

Calculations

Exhibit F

Non-Recurring Charges Calculations

1) The cost of the reconnection charge in cases where service has been disconnected for any reason set forth in Commission Rule R.103-532.4. The cost of this charge is calculated as follows:

Installation of elder valve or similar device

Staff	<u>4</u> hours
Hourly Rate	x <u>\$ 75.00</u> per hour
Equipment costs	<u>\$150.00</u>
Vehicle cost	<u>\$ 50.00</u>
Total	\$500.00

Cost of reconnect with elder valve

Staff	<u>1</u> hours
Hourly Rate	x <u>\$30.00</u> per hour
Vehicle cost	<u>\$40.00</u>
Total	\$70.00

2) The cost of the tampering charge for the event where the Applicant's equipment pipes and other facilities have been damaged or tampered with by a customer. The cost to repair damage caused by customer is calculated as follows:

Staff	<u>2</u> hours
Hourly Rate	x <u>\$75.00</u> per hour
Materials	<u>\$70.00</u>
Vehicle cost	<u>\$30.00</u>
Total	\$250.00.

3) The cost of the delinquent notification fee is calculated as follows:

Staff	<u>.5</u> hours
Hourly Rate	x <u>\$30.00</u> per hour
Postage	<u>\$ 5.00</u>
Total	\$20.00

- 4) The cost of a customer initiation fee is calculated as follows:

Staff	<u>1</u> hours
Hourly Rate x	<u>\$30.00</u> per hour
Total	\$30.00

- 5) The cost of the service fee for non-routine, non-emergency service performed for the customer on the customer's side of the connection. The cost of this charge is calculated as follows:

Staff (8:30 AM to 5:00 PM)	<u>1</u> hour
Hourly Rate x	<u>\$75.00</u> per hour
Total	\$75.00

Staff (5:00 PM to 8:30 AM)	<u>2</u> hours
Hourly Rate x	<u>\$ 75.00</u> per hour
Total	\$150.00

CERTIFICATE OF SERVICE

The undersigned employee of Elliott & Elliott, P. A. does hereby certify that (s)he has served below listed parties with a copy of the pleading(s) indicated below by mailing a copy of same to them in the United States mail, by regular mail, with sufficient postage affixed thereto and return address clearly marked on the date indicate below:

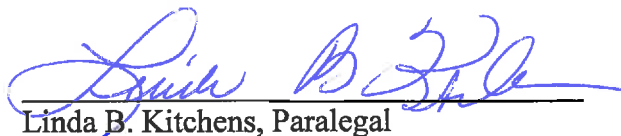
RE: Application of Synergy Utilities, LP for Adjustment of Rates and Charges and Modifications to Certain Terms and Conditions for the Provision of Sewer Service

Docket No.: 2017-28-S

PLEADING: APPLICATION

PARTIES SERVED: Jeffrey M. Nelson, Esquire
Office of Regulatory Staff
1401 Main Street, Suite 900
Columbia, SC 29201

This 1st day of December, 2017.



Linda B. Kitchens, Paralegal
Elliott & Elliott, P.A.
1508 Lady Street
Columbia, SC 29201
(803)771-0555
linda@elliottlaw.us